2001

Residential Property Taxes & Utility Charges Survey

The City of Edmonton PLANNING AND DEVELOPMENT

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Residential Property Taxes
and
Utility Charges Survey

Prepared by:

Jong Huang
Chief Economist

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THE CITY OF Edmonton PLANNING AND DEVELOPMENT

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For more information, call Jong Huang at (780) 496-6068 or email jong.huang@gov.edmonton.ab.ca

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Planning and Development Department
c/o 3rd Floor, City Hall
1 Sir Winston Churchill Square
Edmonton, Alberta, Canada
T5J 2R7

Introduction

The City of Edmonton conducts an annual survey of property taxes and utility charges for an average single-family house in major Canadian cities to assess the relative burden on Edmonton property taxpayers. Since 1997, a similar survey has been conducted for eleven municipalities in the Edmonton Region.

The sample single-family house used in this year's survey for the Canadian cities has been changed. The sample house is now similar to the house used in 2000 for the Edmonton Region and defined as follows:

> **Twenty-five to thirty years old single detached three-bedroom bungalow with a main floor area of 1,200 square feet, having a double car garage and finished full basement, on a 6,000 square-foot lot located in an average neighbourhood of the city.**

The houses with the age 25 to 30 years old account for the highest percentage of the total single-detached houses in the Edmonton Region, as compared to other age-group houses. It is more suitable to represent a typical house for all cities. Use of the same sample house for both Canadian cities and Edmonton regional comparisons will also avoid some confusion for readers.

Because the sample house has been changed this year, caution should be taken when comparing this year's survey results with previous year's results.

Eighteen Canadian cities and eleven municipalities in the Edmonton Region were surveyed in 2001 for information on property taxes and garbage collection charges. In this year's survey, municipalities were also asked to provide information on total property and business taxes, which allows us to compute total property and business tax per person for each municipality. In addition, the survey asks for the average and median property tax of all single detached houses in the city.

TELUS Communications, EPCOR and the City of Edmonton Asset Management and Public Works Department provided information on utility charges.

This report is divided into two parts. The first part discusses the survey results for the eighteen Canadian cities surveyed; the second part deals with the survey results for the eleven municipalities in the Edmonton Region.

Summary

Three different measurements are used in this year report to compare property tax burden to taxpayers in Edmonton with seventeen Canadian cities and ten municipalities in the Edmonton Region. These measurements are (1) property tax on a sample single-detached house, (2) average property tax of all single-detached houses, and (3) median property tax of all single-detached houses. In all three comparisons, Edmonton ranked at the middle of the eighteen Canadian cities and the municipalities in the Edmonton Region providing the information.

If the property taxes are combined with utility charges, Edmonton's ranking

remained unchanged at the middle for the sample house. However, for the average tax case, Edmonton's ranking moved to the tenth lowest position among the Canadian cities. In the Edmonton Region comparison, Edmonton's ranking moved to the third and fourth lowest positions.

Edmonton's total property tax (including school taxes) of $1,596 for the sample single-detached house was 15.5% lower than the Canadian cities' average of $1,888, but 0.9% higher than the Edmonton Region's average of $1,582.

Edmonton's total annual utility charge of $1,401 was 7.7% higher than the Canadian cities' average of $1,300 but 5.3% lower than the Edmonton Region's average of $1,481.

Edmonton's combined total property tax and utility charges of $2,997 for the sample single-detached house was 6.0% lower than the Canadian average of $3,189 and 2.2% lower than the Edmonton Region's average of $3,063.

If school taxes were excluded, Edmonton's total municipal tax and utility charges of $2,343 would be 8.3% lower than the Canadian cities' average of $2,556 and 5.9% lower than the Region's average of $2,490.

Edmonton's combined average property tax and utility charges of $3,210 was 2.2% lower than the Canadian cities' average of $3,283 and 3.5% lower than the Edmonton Region's average of $3,327.

Part 1: Major Canadian Cities

Residential Property Taxes

In this section, Edmonton's property taxes are compared to other Canadian cities' taxes using the following three different measurements:

- Property tax of the sample single-detached house;
- Average property tax of all single detached houses;
- Median property tax of all single detached houses.

1. Property Tax of the Sample Single-Detached House

Edmonton's total property tax of $1,596, including municipal and school taxes, for the sample single-detached house, ranked the ninth lowest among the eighteen cities surveyed, as compared to the fifth lowest position in 2000. Edmonton's ranking was at the middle of all Canadian cities surveyed. In 2001 the unfavourable shift for Edmonton may be attributable to the change of the sample house to an older building and the market value assessment used in Edmonton. The market value assessment may place heavier tax burden on older houses as compared with the non-market value assessment used in some of the cities.

Medicine Hat had the lowest tax at $1,262 in 2001, followed by St. John's, Newfoundland at $1,265, while Montreal had the highest tax at $2,989. Edmonton's total tax is 15.5% lower than the eighteen cities' average of $1,888, but it was 8.1% higher

than Calgary's tax of $1,476 (Chart 1 and Table 1).

If school taxes were excluded, Edmonton's municipal tax of $942 would be 25.2% lower than the eighteen cities' average tax of $1,260, but it was 32.9% higher than Calgary's tax of $709.

2. Average Property Tax

The average property tax of all single-detached houses in Edmonton in 2001 was $1,809 and ranked the ninth lowest among the eighteen cities. This position puts Edmonton at the middle of all cities surveyed as well. St. John's Newfoundland had the lowest average tax at $1,140, followed by Medicine Hat at $1,289, while Toronto had the highest at $3,307.

Edmonton's average tax was 8.8% lower than the eighteen cities' average of $1,983, but 3.7% higher than Calgary's tax of $1,744 (Chart 2 and Table 2).

3. Median Property Tax

The median property tax of all single-detached houses in Edmonton in 2001 was $1,608 and ranked the seventh lowest among the fourteen cities providing information. This ranking again sits at the middle of all cities providing the information. Medicine Hat had the lowest median tax at $1,177, followed by Saint John, New Brunswick at $1,399, while Montreal had the highest again at $2,857.

Edmonton's median tax was 15.6% lower than the fourteen cities' average of $1,905, but it was 8.9% higher than Calgary's median tax of $1,476 (Chart 2A and Table 2).

Total Property and Business Taxes Per Person

In this section, cities are compared based on total property and business taxes per person. The property tax includes not only residential properties but also all non-residential properties for municipal, regional and school purposes. Information presented in this section should be used with caution, as population used to calculate the per person tax may be based on different year census data for some of the cities.

1. Total Property Tax Per Person

Edmonton's total property tax per person was $834 and ranked the seventh lowest in 2001. This was 15.3% lower than the eighteen cities' average of $985 and 12.3% lower than Calgary's tax of $951. St. John's, Newfoundland had the lowest total property tax per person at $499, followed by Saint John, New Brunswick at $531 and Medicine Hat at $705. Ottawa had the highest tax per person at $1,459, followed by Victoria at $1,401 and Fredericton at $1,386 (Chart 3 and Table 3).

2. Total Property and Business Tax Per Person

Some of the cities surveyed levied both property tax and business tax, while the others collected only property taxes. The cities collecting business tax could levy the property tax at a lower rate. Therefore, it would be more comparable to use property

tax and business tax combined for comparison.

Edmonton's total property and business tax per person was $941 and ranked seventh lowest again in 2001. This was 8.7% lower than the 18 cities' average of $1,031 and 14.9% lower than Calgary's $1,106. Saint John, New Brunswick had the lowest combined tax per person at $532, followed by St. John's, Newfoundland at $644 and Medicine Hat at $730. Ottawa and Victoria again had the highest at $1,459 and $1,401, respectively (Chart 3A and Table 3).

Residential Utility Charges

Edmonton's total utility charges for the average single-family house ranked the third highest among the eighteen cities in 2001, unchanged from the 2000 position. Montreal had the lowest total charges while Yellowknife had the highest. The total utility charges for telephone, power, water, sewer, and garbage collection for the average single-detached house in Edmonton, including applicable surcharges, was $116.74 per month or $1,401 per year. Edmonton's charge was 7.7% higher than the eighteen cities' average of $108.37 per month or $1,300 per year (Chart 4 and Table 4).

Edmonton's charge of $23.86 per month for a touch-tone telephone was close to the eighteen cities' average of $23.83. Edmonton's power rate of $37.83 (net of balancing pool credit) per month for 500 kWh consumption was 19.1% lower than the 18 cities' average of $46.75. However, Edmonton's water rate of $25.42 (including surcharges) and sewer rate of $21.63 per month for 20 cubic metres water consumption were 19.0% and 70.6% higher than the 18 cities' averages of $21.37 and $12.68, respectively. The factors affecting higher water and sewer rates in Edmonton include the application of the user pay concept, the higher costs of water and sewage treatment, and the lower financing assistance from other levels of government.

Combined Residential Property Taxes and Utility Charges

Since some of utility costs (like water and sewer) in some of the cities are financed by property taxes, while in other cities they are financed by separate utility charges, it is more comparable to combine property taxes and utility charges. Three different combinations are used here for comparison among cities.

- Total property tax (including municipal and school) and utility charges for the sample house.
- Municipal property tax and utility charges for the sample house.
- Average property tax and utility charges

1. Total Property Tax and Utility Charges

Edmonton's combined cost of total property tax and utility charges for the sample single-detached house was $2,997 in 2001. This was 6.0% lower than the 18 cities' average of $3,189 but 5.5% higher than Calgary's combined cost of $2,840. Edmonton's combined total property taxes and utility charges ranked the ninth lowest among the cities surveyed, up from the eighth lowest

position in 2000. St. John's, Newfoundland had the lowest combined cost at $2,327, while Yellowknife had the highest at $4,165 (Chart 5 and Table 5).

2. Municipal Property Tax and Utility Charges

Edmonton's position compared more favourably when only the municipal property tax was considered (that is, excluding school taxes). The combined municipal property tax and utility charges for the Edmonton homeowner amounted to $2,343 in 2001. This was 8.3% lower than the 18 cities' average of $2,556. Edmonton ranked the eighth lowest in this comparison, up from the seventh lowest position in 2000. Medicine Hat had the lowest at $1,904 and Yellowknife had the highest combined cost at $3,410 (Chart 6 and Table 6).

3. Average Property Tax and Utility Charges

The combined average property tax and utility charges in Edmonton amounted to $3,210 in 2001, ranking at the tenth lowest among the 18 cities. This was 2.3% lower than the eighteen Canadian cities' average of $3,284, but 3.3% higher than Calgary's at $3,108.

St. John's, Newfoundland had the lowest combined tax and utility charges at $2,202, followed by Victoria at $2,471 and Medicine Hat at $2,543. Yellowknife had the highest at $4,555, followed by Toronto at $4,515 and Ottawa at $4,146 (Chart 7 and Table 7).

Part 2: Edmonton Region

This is the fifth year a survey was conducted for selected municipalities in the Edmonton Region. Edmonton City Council's Property Tax Review Committee requested the survey in 1997. Parkland County didn't participate in this year's survey again because water and sewer service is not provided in the County, thereby making the County not comparable to other municipalities. The following are the survey results for eleven municipalities in the Edmonton Region.

Residential Property Taxes

Similar to the Canadian cities' comparison, the following three different measurements were used in comparing Edmonton's property tax with other municipalities in the Edmonton Region.

- Property tax of the sample single-detached house;
- Average property tax of all single detached houses;
- Median property tax of all single detached houses.

1. Property Tax of the Sample Single-Detached House

Edmonton's total property tax of $1,596, including municipal and school taxes, for the sample single-detached house ranked the sixth lowest among the eleven municipalities surveyed in 2001. This is an improvement from last year's seventh position. Leduc County had the lowest tax levy at $1,273, followed by Fort Saskatchewan at $1,441, while St. Albert

had the highest at $1,878. Edmonton's total tax was slightly higher than the Region's average tax of $1,582 (Chart 8 and Table 8).

If school taxes were excluded, Edmonton's municipal tax of $942 would account for only 93% of the Region's average tax of $1,008, and would rank the fifth lowest.

2. Average Property Tax

The average property tax of all single-detached houses in Edmonton in 2001 was $1,809 and ranked the fourth lowest among the eight municipalities in the Edmonton Region providing the information. This position was at the middle of the eight municipalities. Fort Saskatchewan had the lowest average tax at $1,505, followed by Stony Plain at $1,670, while St. Albert had the highest at $$2,401.

Edmonton's average tax was 2.0% lower than the eight municipalities' average of $1,846 (Chart 9 and Table 9).

3. Median Property Tax

The median property tax of all single-detached houses in Edmonton in 2001 was $1,608 and ranked the third lowest among the six municipalities providing information. This ranking again was at the middle of the six municipalities providing the information. Fort Saskatchewan had the lowest median tax at $1,407, followed by Stony Plain at $1,508, while St. Albert had the highest at $2,260.

Edmonton's median tax was 8.5% lower than the six municipalities' average of $1,758 (Chart 9A and Table 9).

Total Property and Business Taxes Per Person

Similarly, in this section, municipalities are compared based on total property and business taxes per person. The property tax includes not only residential properties but also all non-residential properties for municipal, regional and school purposes. Information presented in this section should be used with caution as well, as population used to calculate the per person tax may be based on different year census data for some of the cities.

1. Total Property Tax Per Person

Edmonton's total property tax per person was $834 and ranked the sixth lowest in 2001. This was 9.4% lower than the Edmonton Region's average of $889. Morinville had the lowest total property tax per person at $616, followed by Beaumont at $638 and Stony Plain at $730. Fort Saskatchewan had the highest at $1,413, followed by Leduc County at $1,102 and Strathcona County at $1,061 (Chart 10 and Table 10).

2. Total Property and Business Tax Per Person

Edmonton was the only municipality in the Region that levied both property tax and business tax. All other municipalities collected only property taxes. Since Edmonton collected business tax, it could levy the property tax at a lower rate. Therefore, it would be more comparable to combine property tax and business tax for comparison.

The ranking under this measurement is similar to the total property tax per person for all municipalities except Edmonton. Edmonton's total property and business tax per person was $941 and ranked the eighth lowest in 2001. This was 4.7% lower than the Edmonton Region's average of $899 (Chart 10A and Table 10).

Residential Utility Charges

Edmonton's total utility charges for the average single-detached house ranked the third lowest in the Edmonton Region in 2001, compared to the seventh lowest position in 2000. St. Albert had the lowest utility charges while Morinville had the highest charges. The total utility charges for telephone, power, water, sewer, and garbage collection for the average single-detached house in Edmonton, including applicable surcharges, was $116.74 per month or $1,401 per year. Edmonton's total utility charge was 5.4% lower than the Edmonton Region's average of $123.37 per month or $1,480 per year (Chart 11 and Table 11).

Edmonton's cost of $23.86 per month for a touch-tone telephone was 15% lower than the Region's average of $28.07. Edmonton's power rate of $37.83 per month for 500 kWh consumption was 17% lower than the Region's average of $45.65. Edmonton's water rate of $25.42 (including surcharges) and sewer rate of $21.63 per month for 20 cubic metres water consumption were 0.9% and 32.8 % higher than the Region's averages of $25.12 and $16.29, respectively.

Combined Residential Property Taxes and Utility Charges

Similar to the Canadian cities, three different combinations were used here for comparison among municipalities in the Region.

- Total property tax (including municipal and school) and utility charges for the sample house.
- Municipal property tax and utility charges for the sample house.
- Average property tax and utility charges

1. Total Property Tax and Utility Charges

Edmonton's combined cost of total property tax and utility charges for the sample single-detached house was $2,997 in 2001. This was 2.2% lower than the Region's average of $3,062.

Edmonton's combined total property taxes and utility charges ranked the fourth lowest among the municipalities surveyed, an improvement from the fifth position in 2000. Leduc County had the lowest combined cost at $2,649, while Morinville had the highest at $3,310 (Chart 12 and Table 12).

2. Municipal Property Tax and Utility Charges

Edmonton's position compared more favourably when only the municipal property tax was considered (that is, excluding school taxes). The combined municipal property tax and utility charges for the Edmonton homeowner amounted to $2,343 in 2001. This was 5.9% lower than the Region's average of $2,489.

Edmonton ranked the third lowest in this comparison, unchanged from its position in 2000. Leduc County had the lowest combined cost again at $2,079 and Morinville had the highest at $2,785 (Chart 13 and Table 13).

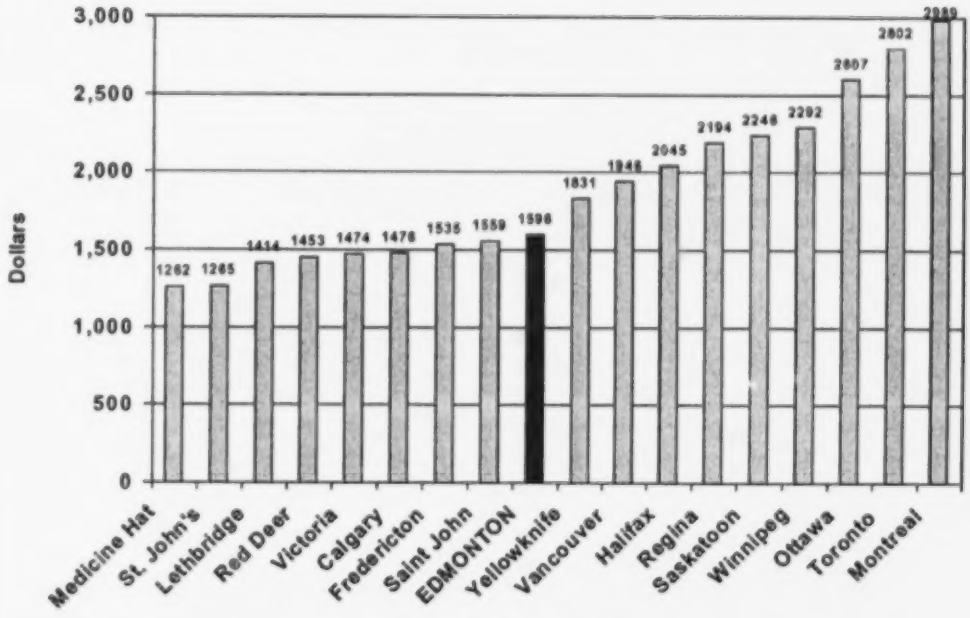
3. Average Property Tax and Utility Charges

The combined average property tax and utility charges for Edmonton amounted to $3,206 in 2001, ranking the third lowest among the eight municipalities providing the information. This was 3.5% lower than the 8 municipalities' average of $3,326. Fort Saskatchewan had the lowest combined tax and utility charges at $2,924, while St. Albert had the highest at $3,718 (Chart 14 and Table 14).

Remarks

It is inappropriate to use property tax information contained in this report to compare management efficiency among local governments. Property tax differences among local governments are attributable to many factors. These factors include the structure and sources of local governments' operating revenues, the levels and costs of services provided, the use of split mill rates, different ways for financing local improvements, and the extent the user pay policy is applied. However, property tax differences are a useful measurement of the comparative tax burden.

Chart 1: Total Property Tax for a Single-Family House in 2001 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. November 2001

Notes:

(1) Figures include municipal, regional and school taxes, net of homeowner grants if applicable.

(2) In 2001 survey, the sample house is changed to be a 25-30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

Table 1
Comparative Property Tax Levy on a Sample House in 2001 [1]
(Selected Canadian Cities)
(dollars)

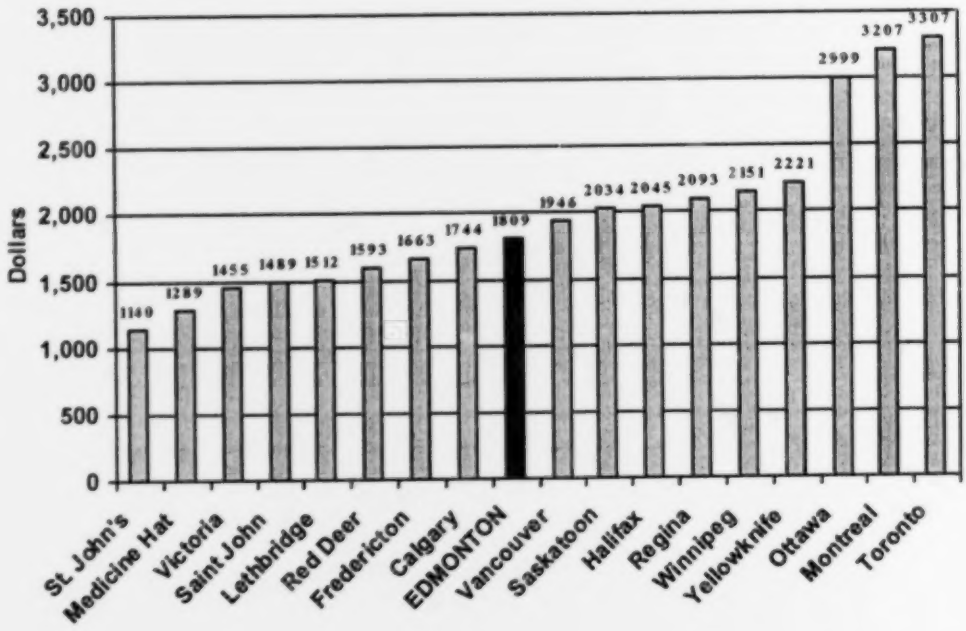
City	Property Tax Levy				Homeowner Grants or Credits	Net Property Tax Levy (After Grants)	Rank
	Municipal	School	Other	Total			
EDMONTON	**942**	**654**	**0**	**1,596**	**0**	**1,596**	**9**
Calgary	709	767	0	1,476	0	1,476	6
Red Deer	795	658	0	1,453	0	1,453	4
Medicine Hat	650	612	0	1,262	0	1,262	1
Lethbridge	850	564	0	1,414	0	1,414	3
Vancouver [3]	1,136	1,111	169	2,416	470 [2]	1,946	11
Victoria	1,038	668	238	1,944	470 [2]	1,474	5
Regina	991	1,097	106	2,194	0	2,194	13
Saskatoon	896	1,244	106	2,246	0	2,246	14
Winnipeg	1,361	1,331	0	2,692	400	2,292	15
Montreal	2,555	434	0	2,989	0	2,989	18
Toronto	1,828	974	0	2,802	0	2,802	17
Ottawa	2,036	571	0	2,607	0	2,607	16
Halifax	1,460	518	67	2,045	0	2,045	12
Saint John	1,559	0	0	1,559	0	1,559	8
Fredericton	1,535	0	0	1,535	0	1,535	7
St. John's	1,265	0	0	1,265	0	1,265	2
Yellowknife	1,076	755	0	1,831	0	1,831	10
Average	**1,260**	**664**	**38**	**1,963**	**74**	**1,888**	

Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branch.
November 2001.

Notes:

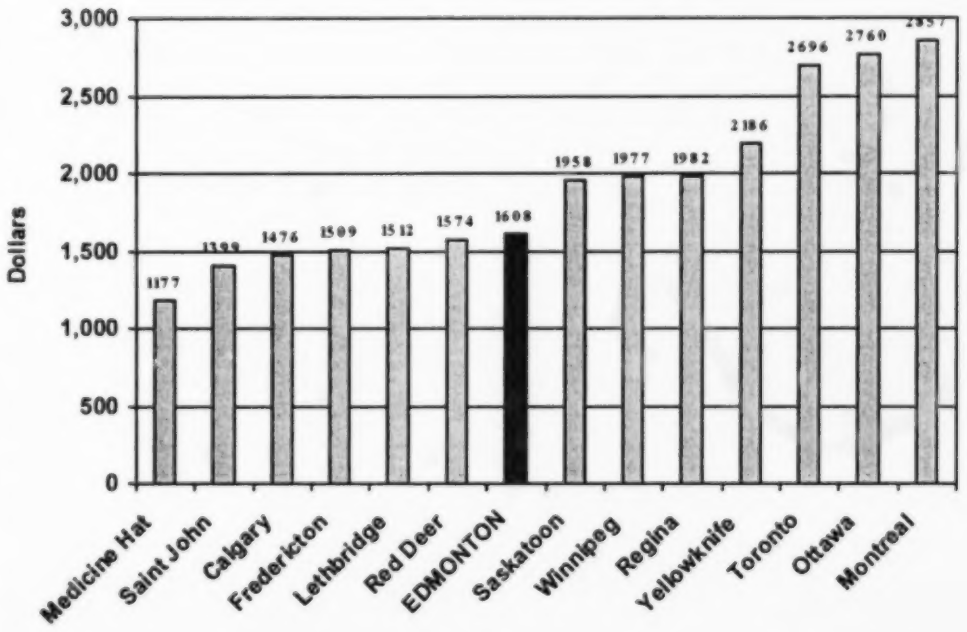
1. In this year's survey for Canadian cities, the sample house is changed to be a 25 to 30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.
2. Grant is $470 for school levy for homeowners with age 64 years or under and $745 for senior citizens or handicapped
3. Based on an averaged value single-family house which may not correspond to the sample house described above.

Chart 2: Average Property Tax for All Single Detached Houses in 2001 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. November 2001
Notes: (1) Property taxes include municipal, regional and school taxes, but net of homeowner grants where is applicable. (2) Figure shown is the average property tax levy for all single detached houses in the city..

Chart 2A: Median Property Tax for All Single Detached Houses in 2001 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. November 2001
Notes: (1) Property taxes include municipal, regional and school taxes, but net of homeowner grants where is applicable. (2) Figure shown is the median property tax levy for all single detached houses in the city..

Table 2
Average Property Tax and Median Property Tax for all Single Detached Houses in 2001 (Selected Canadian Cities) (dollars)

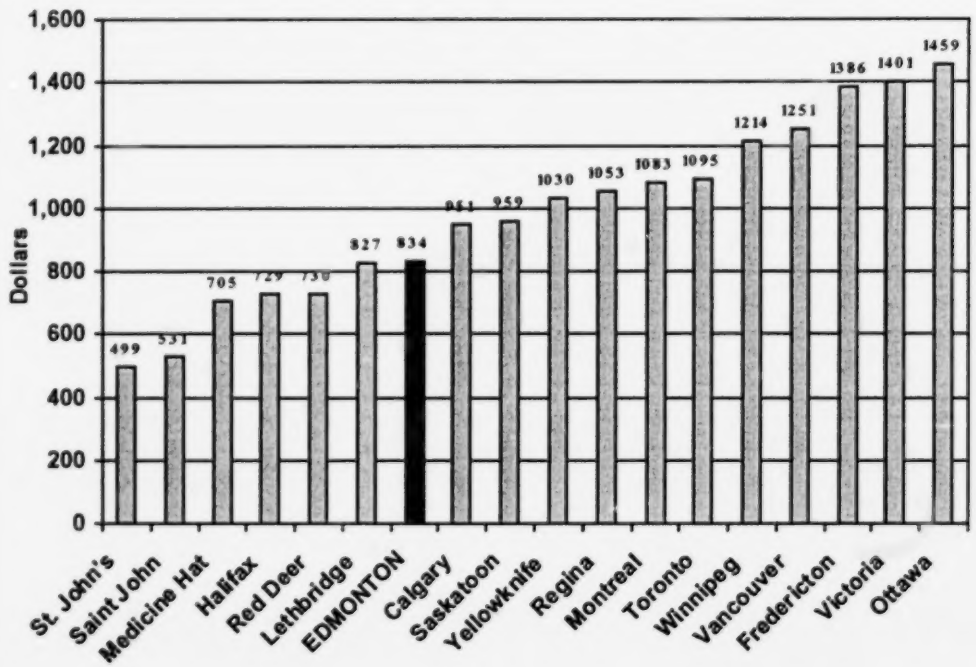
City	Average Tax (1)		Median Tax (1)	
	Tax Levy	Rank	Tax Levy	Rank
EDMONTON	**1,809**	**9**	**1,608**	**7**
Calgary	1,744	8	1,476	3
Red Deer	1,593	6	1,574	6
Medicine Hat	1,289	2	1,177	1
Lethbridge	1,512	5	1,512	5
Vancouver	1,946	10	N/A	-
Victoria	1,455	3	N/A	-
Regina	2,093	13	1,982	10
Saskatoon	2,034	11	1,958	8
Winnipeg	2,151	14	1,977	9
Montreal	3,207	17	2,857	14
Toronto	3,307	18	2,696	12
Ottawa	2,999	16	2,760	13
Halifax	2,045	12	N/A	-
Saint John	1,489	4	1,399	2
Fredericton	1,663	7	1,509	4
St. John's	1,140	1	N//A	-
Yellowknife	2,221	15	2,186	11
Average	**1,983**		**1,905**	

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services Branch, November 2001

Note:

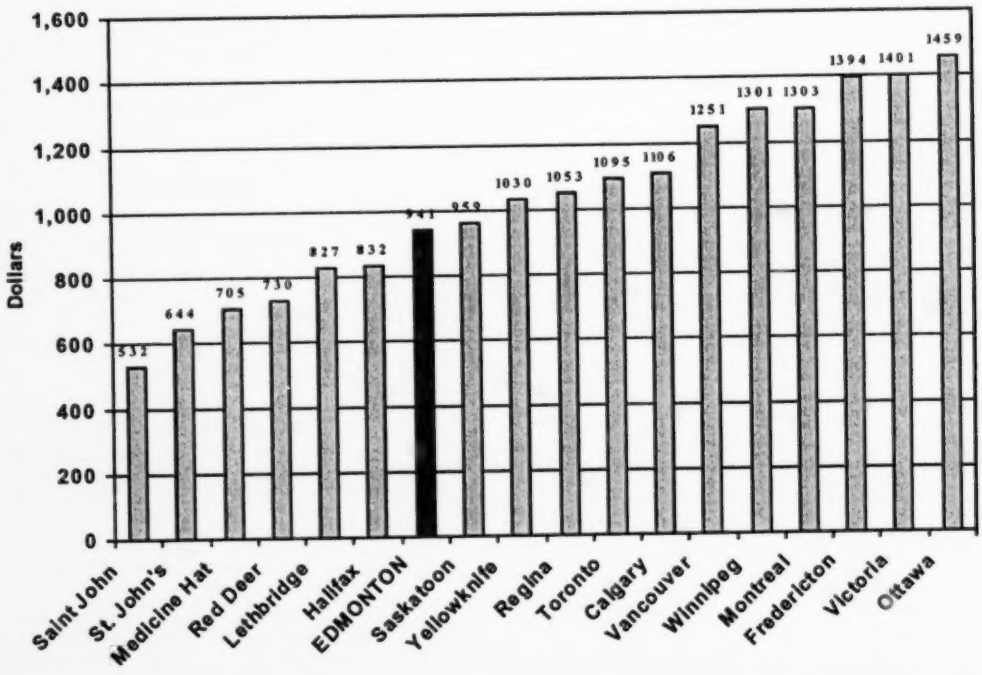
(1) Property tax levy includes municipal, regional and school taxes, but net of homeowner grants or credits.
The average property tax is the average property tax levy for all single detached houses in the city.
The median property tax is the median property tax levy for all single detached houses in the city.

Chart 3: Total Property Tax Levy Per Person in 2001 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. November 2001
Note: Total property tax levy includes municipal, regional and school taxes..

Chart 3A: Total Property and Business Tax Levy Per Person in 2001 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. November 2001
Note: Total property tax levy includes municipal, regional and school taxes..

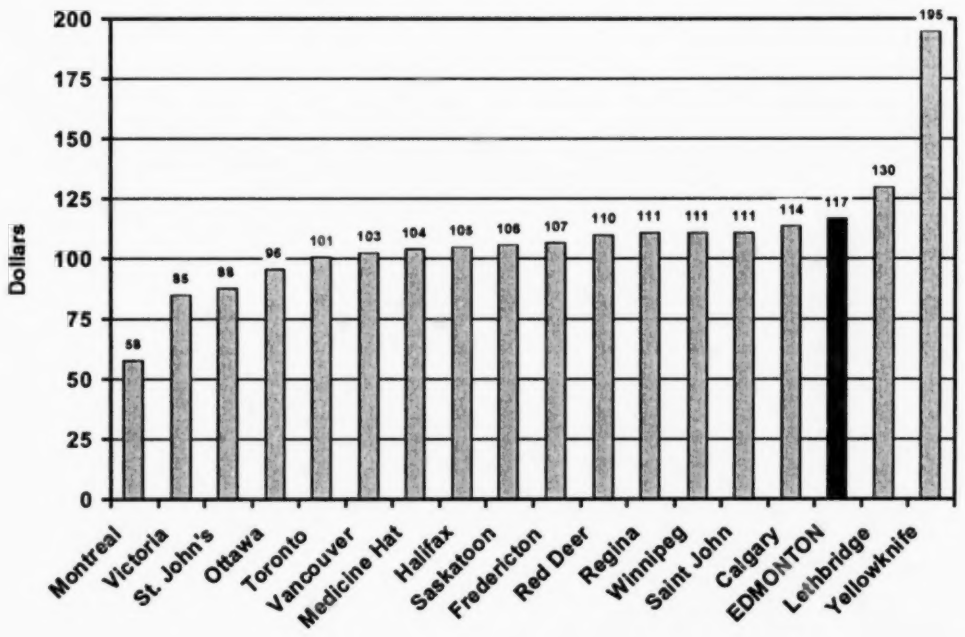
Table 3
Total Property and Business Tax Levy Per Person in 2001
(Selected Canadian Cities)

City	Population	Total Tax Levy			Total Tax Levy Per Person			
		Property	Business	Total Levy	Property	Rank	Total Levy	Rank
		(thousands of dollars)			(dollars)		(dollars)	
EDMONTON	**666,311** [1]	**555,601**	**71,315**	**626,916**	**834**	**7**	**941**	**7**
Calgary	881,000	837,800	136,500	974,300	951	8	1,106	12
Red Deer	68,308	49,896	0	49,896	730	5	730	4
Medicine Hat	50,152	35,346	0	35,346	705	3	705	3
Lethbridge	69,000	57,095	0	57,095	827	6	827	5
Vancouver	580,000	725,368	0	725,368	1,251	15	1,251	13
Victoria	79,013	110,724	0	110,724	1,401	17	1,401	17
Regina	190,400	200,440	0	200,440	1,053	11	1,053	10
Saskatoon	209,600	201,100	0	201,100	959	9	959	8
Winnipeg	633,900 [1]	769,597	55,395	824,992	1,214	14	1,301	14
Montreal	1,029,828 [2]	1,115,600	226,000	1,341,600	1,083	12	1,303	15
Toronto	2,500,000 [1]	2,737,651	0	2,737,651	1,095	13	1,095	11
Ottawa	785,000 [1]	1,145,626	0	1,145,626	1,459	18	1,459	18
Halifax	358,256 [1]	261,156	36,967	298,123	729	4	832	6
Saint John	178,557 [3]	94,878	196	95,074	531	2	532	1
Fredericton	46,507 [3]	64,449	400	64,849	1,386	16	1,394	16
St. John's	107,133 [4]	53,507	15,531	69,038	499	1	644	2
Yellowknife	18,130	18,667	0	18,667	1,030	10	1,030	9
Average	**69,505**	**501,917**	**30,128**	**532,045**	**985**		**1,031**	

Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branch.
November 2001.

Notes:
1. 2001 estimate.
2. 2000 estimate
3. 1996 population figure
4. 1999 population figure.

Chart 4: Total Monthly Utility Charge for a Single-Family House in 2001 - Canadian Cities



Prepared by: The City of Edmonton, Planning and Development Department. November 2001
Note: Figures include charges for telephone, power, water, sewer and garbage collection.

Table 4
Average Monthly Utility Charges for a Single-Family House
(Selected Canadian Cities)
(as of September 2001)
(dollars)

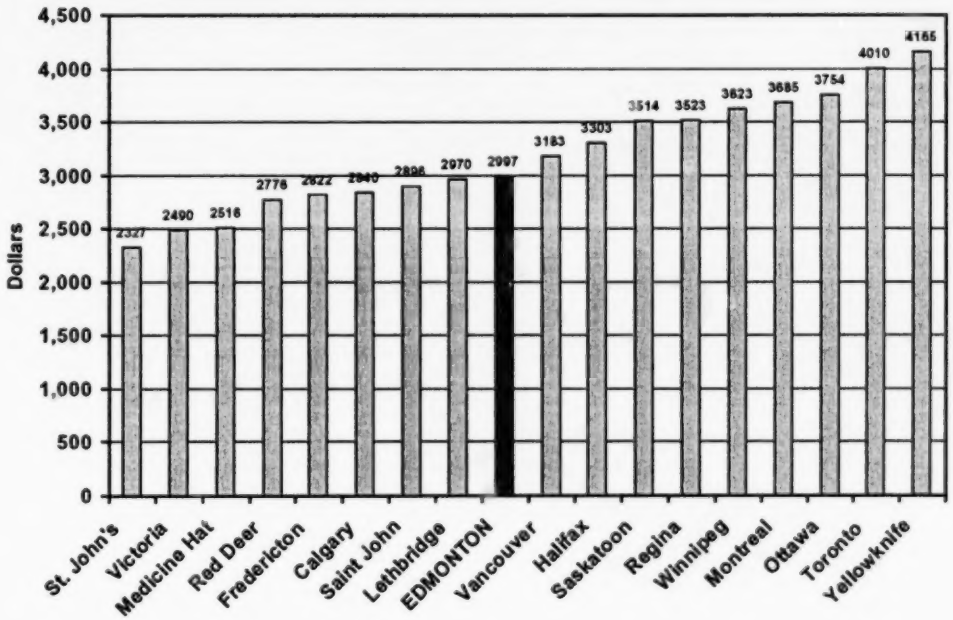
City	Telephone [1]	Power [2]	Water [3]	Sewer [3]	Garbage	Total	Rank
EDMONTON	**23.86** [8]	**37.83** [7]	**25.42** [6]	**21.63**	**8.00**	**116.74**	**16**
Calgary	23.86 [8]	49.31 [7]	24.81	15.68	-	113.66	15
Red Deer	25.16 [8]	45.36 [7]	17.03	16.44	6.25	110.24	11
Medicine Hat	25.16 [8]	40.79	16.85	15.15	6.59	104.54	7
Lethbridge	25.16 [8]	46.13 [7]	26.42	19.99	11.95	129.65	17
Vancouver	25.60	32.31	21.75	11.00	12.42	103.08	6
Victoria	23.80	32.31	12.84	3.43	12.25	84.63	2
Regina	22.00	49.37	22.75	16.62	-	110.74	12
Saskatoon	22.00	54.33	19.32 [6]	10.05	-	105.70	9
Winnipeg	25.00	31.67	34.95 [6]	19.28	-	110.90	13
Montreal	22.60	35.40	- [5]	- [5]	-	58.00	1
Toronto	22.60	51.88	18.48	7.72	-	100.68	5
Ottawa	21.80	43.81	11.71	18.26	-	95.58	4
Halifax	25.00	52.25	13.94	13.66	-	104.85	8
Saint John	22.00	48.15	18.75	22.51	-	111.41	14
Fredericton	22.00	53.59	14.90	16.73	-	107.22	10
St. John's	21.95	50.09	16.44	- [5]	-	88.48	3
Yellowknife	29.33	86.85	68.35 [4]	- [4]	10.00	194.53	18
Average	**23.83**	**46.75**	**21.37**	**12.68**	**3.75**	**108.37**	**--**

Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branch.
November 2001.

Sources: EPCOR, TELUS and City of Edmonton Asset Management & Public Works Department.

Notes: (1) For a touch-tone phone.
(2) Based on 500 KWH/month power consumption. Rates shown exclude GST.
(3) Based on 20 cubic meter per month water consumption.
(4) This amount is for both water and sewer charges.
(5) Financed through property tax.
(6) Includes surcharges; for Winnipeg it includes water and sewer main charges of $138 a year in tax levy.
(7) The Balancing Pool Credit is included in the rates.
(8) Includes an $0.11 surcharge for Message Relay Service and toll-free calling to adjacent communities.

Chart 5: Total Property Tax and Utility Charges for a Single-Family House in 2001 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. November 2001
Notes: (1) Total property tax includes municipal, regional and school taxes, but are net of homeowner grants or credits if applicable. (2) In 2001 survey, the sample house is changed to be a 25-30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

Table 5
Total Property Tax and Utility Charges for a Single-Family House in 2001 (Selected Canadian Cities) (dollars)

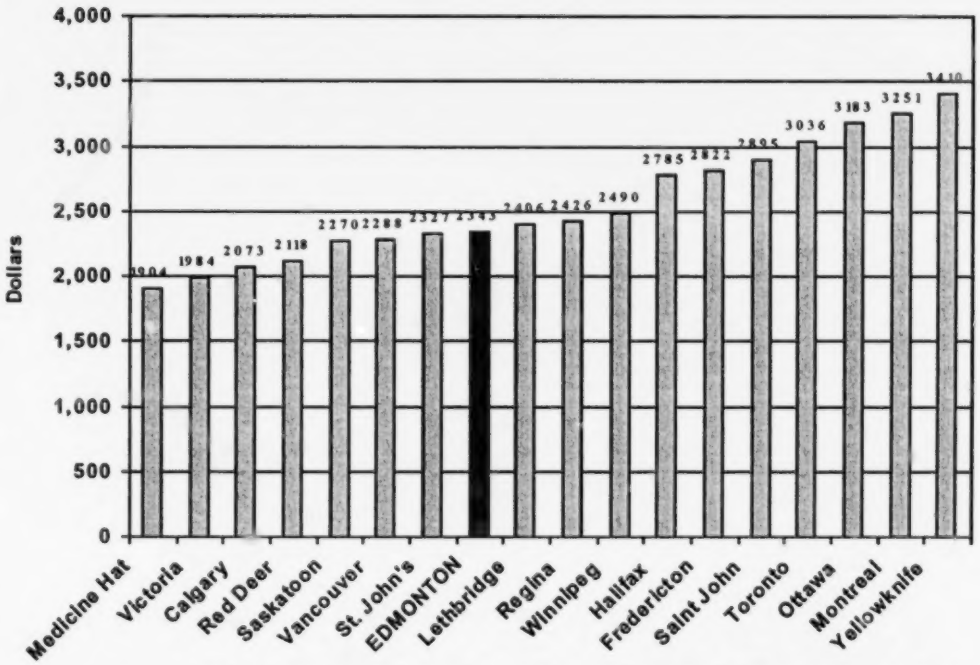
City	Total (1) Property Tax	Utility (2) Charges	Total	Rank
EDMONTON	**1,596**	**1,401**	**2,997**	**9**
Calgary	1,476	1,364	2,840	6
Red Deer	1,453	1,323	2,776	4
Medicine Hat	1,262	1,254	2,516	3
Lethbridge	1,414	1,556	2,970	8
Vancouver	1,946	1,237	3,183	10
Victoria	1,474	1,016	2,490	2
Regina	2,194	1,329	3,523	13
Saskatoon	2,246	1,268	3,514	12
Winnipeg	2,292	1,331	3,623	14
Montreal	2,989	696	3,685	15
Toronto	2,802	1,208	4,010	17
Ottawa	2,607	1,147	3,754	16
Halifax	2,045	1,258	3,303	11
Saint John	1,559	1,337	2,896	7
Fredericton	1,535	1,287	2,822	5
St. John's	1,265	1,062	2,327	1
Yellowknife	1,831	2,334	4,165	18
Average	**1,888**	**1,300**	**3,189**	**--**

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services Branch. November 2001

Notes: (1) Property tax shown includes municipal, regional and school taxes, but is net of homeowner grants or credits.

(2) Utility charges include telephones, power, water, sewers and garbage collection. Utility charges also include surcharges for water mains and sewer upgrading where applicable.

Chart 6: Combined Municipal Property Tax and Utility Charges for a Single-Family House in 2001 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. November 2001
Notes: (1) Property taxes include both municipal and regional taxes, but exclude school taxes and net of homeowner grants if applicable. (2) In 2001 survey, the sample house is changed to be a 25-30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

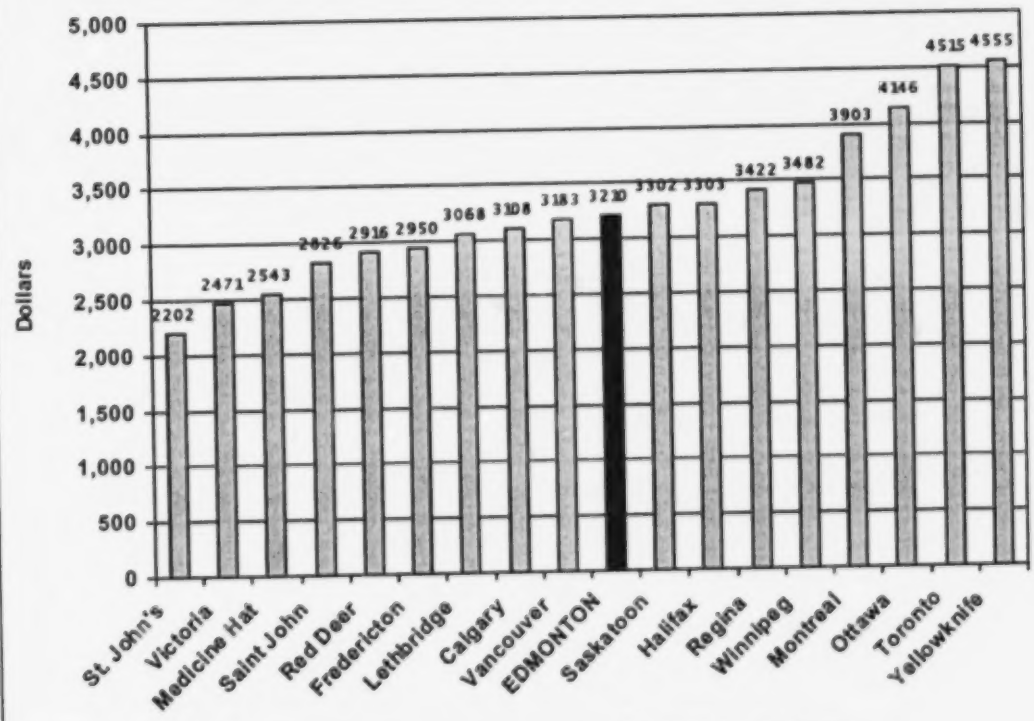
Table 6
Municipal Property Tax and Utility Charges for a Single-Family House in 2001 (Selected Canadian Cities) (dollars)

City	Municipal (1) Property Tax	Utility (2) Charges	Total	Rank
EDMONTON	**942**	**1,401**	**2,343**	**8**
Calgary	709	1,364	2,073	3
Red Deer	795	1,323	2,118	4
Medicine Hat	650	1,254	1,904	1
Lethbridge	850	1,556	2,406	9
Vancouver	1,051	1,237	2,288	6
Victoria	968	1,016	1,984	2
Regina	1,097	1,329	2,426	10
Saskatoon	1,002	1,268	2,270	5
Winnipeg	1,159	1,331	2,490	11
Montreal	2,555	696	3,251	17
Toronto	1,828	1,208	3,036	15
Ottawa	2,036	1,147	3,183	16
Halifax	1,527	1,258	2,785	12
Saint John	1,559	1,337	2,896	14
Fredericton	1,535	1,287	2,822	13
St. John's	1,265	1,062	2,327	7
Yellowknife	1,076	2,334	3,410	18
Average	**1,256**	**1,300**	**2,556**	**–**

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services
November 2001

Notes: (1) Property tax shown excludes school taxes and is net of homeowner grants or credits.
(2) Utility charges include telephones, power, water, sewer and garbage collection.
Utility charges also include surcharges for water mains and sewer upgrading where applicable.

Chart 7: Combined Average Property Tax and Utility Charges for Single-Detached Houses in 2001 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. November 2001

Notes:

(1) Average property tax is the average property tax levy for all single detached houses in the city.

(2) Utility charges include telephones, power, water, sewer and garbage collection. Utility charges also include surcharges for water mains and sewer upgrading where applicable.

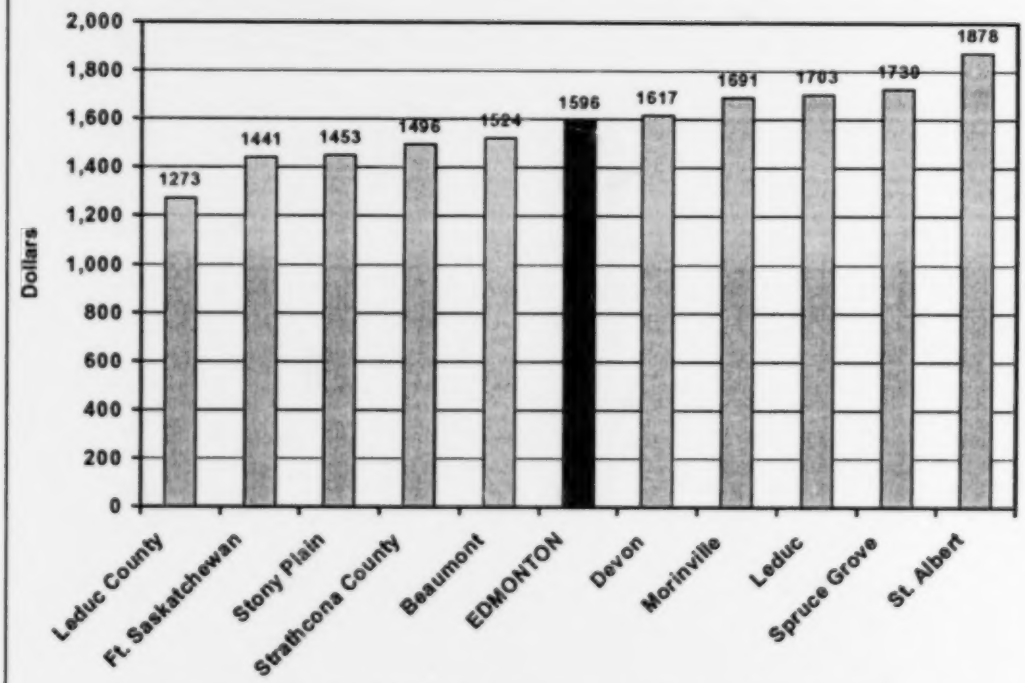
Table 7
Average Property Tax and Utility Charges for Single-Detached Houses in 2001 (Selected Canadian Cities) (dollars)

City	Average (1) Property Tax	Utility (2) Charges	Total	Rank
EDMONTON	**1,809**	**1,401**	**3,210**	**10**
Calgary	1,744	1,364	3,108	8
Red Deer	1,593	1,323	2,916	5
Medicine Hat	1,289	1,254	2,543	3
Lethbridge	1,512	1,556	3,068	7
Vancouver	1,946	1,237	3,183	9
Victoria	1,455	1,016	2,471	2
Regina	2,093	1,329	3,422	13
Saskatoon	2,034	1,268	3,302	11
Winnipeg	2,151	1,331	3,482	14
Montreal	3,207	696	3,903	15
Toronto	3,307	1,208	4,515	17
Ottawa	2,999	1,147	4,146	16
Halifax	2,045	1,258	3,303	12
Saint John	1,489	1,337	2,826	4
Fredericton	1,663	1,287	2,950	6
St. John's	1,140	1,062	2,202	1
Yellowknife	2,221	2,334	4,555	18
Average	**1,983**	**1,300**	**3,284**	**--**

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services
November 2001

Notes: (1) Average property tax is the average property tax levy for all single detached houses in the city.
(2) Utility charges include telephones, power, water, sewer and garbage collection.
Utility charges also include surcharges for water mains and sewer upgrading where applicable.

Chart 8: Total Property Tax for a Single-Family House in 2001 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. November 2001

Notes:

(1) Figures include municipal and school taxes.

(2) The sample house is defined as a 25-30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

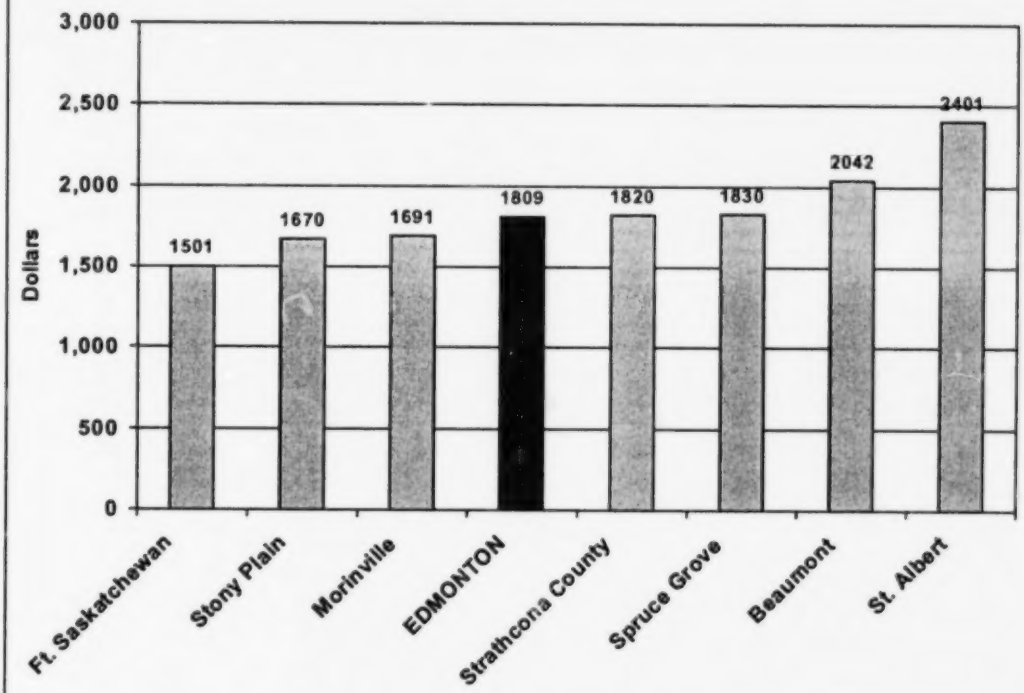
Table 8
Comparative Property Tax Levy on a Sample House in 2001
(Edmonton Capital Region)
(dollars)

	Municipal Tax	School Tax	Total	Rank	
				Municipal	Total
EDMONTON	**942**	**654**	**1,596**	**5**	**6**
St. Albert	1,259	619	1,878	11	11
Leduc	1,140	563	1,703	8	9
Fort Saskatchewan	824	617	1,441	2	2
Devon	1,074	543	1,617	7	7
Stony Plain	942	511	1,453	4	3
Spruce Grove	1,164	566	1,730	9	10
Morinville	1,166	525	1,691	10	8
Beaumont	1,000	524	1,524	6	5
Leduc County	703	570	1,273	1	1
Strathcona County	876	620	1,496	3	4
Average	**1,008**	**574**	**1,582**	-	-

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services.
November 2001

Notes: As in last year's survey for the Edmonton region, the sample house is defined as a 25 to 30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

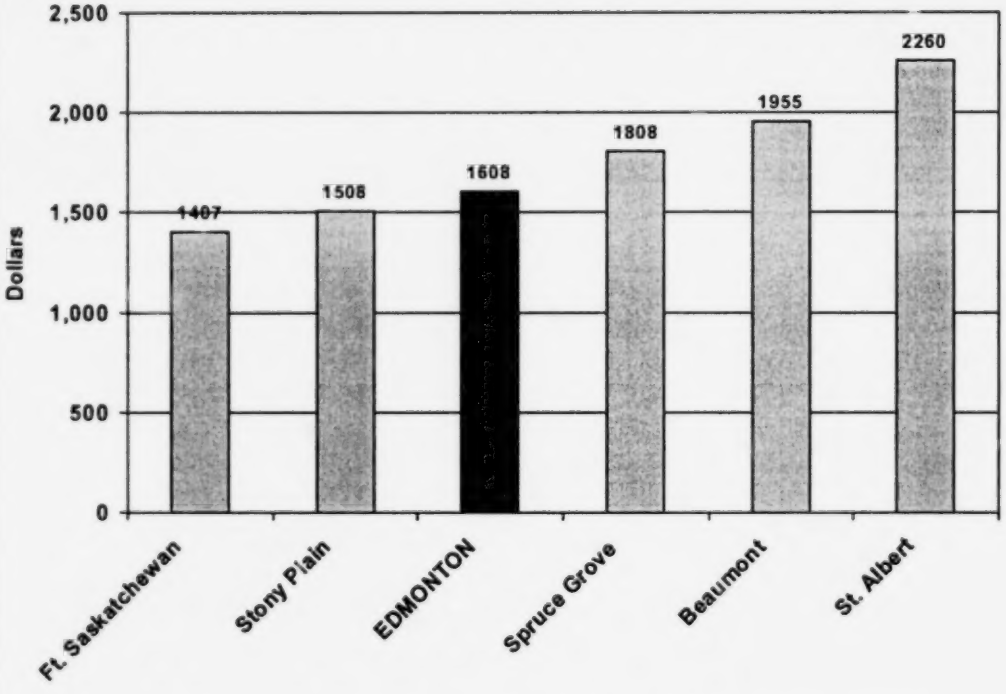
Chart 9: Average Property Tax for All Single Detached Houses in 2001 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. November 2001

Notes: (1) Property taxes include both municipal and school taxes. (2) The average property tax is the average property tax levy for all single detached houses in the city.

Chart 9A: Median Property Tax for All Single Detached Houses in 2001 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. November 2001

Notes: (1) Property taxes include both municipal and school taxes. (2) The median property tax is the median property tax levy for all single detached houses in the city.

Table 9
Average Property Tax and Median Property Tax for all Single Detached Houses in 2001 (Edmonton Capital Region) (dollars)

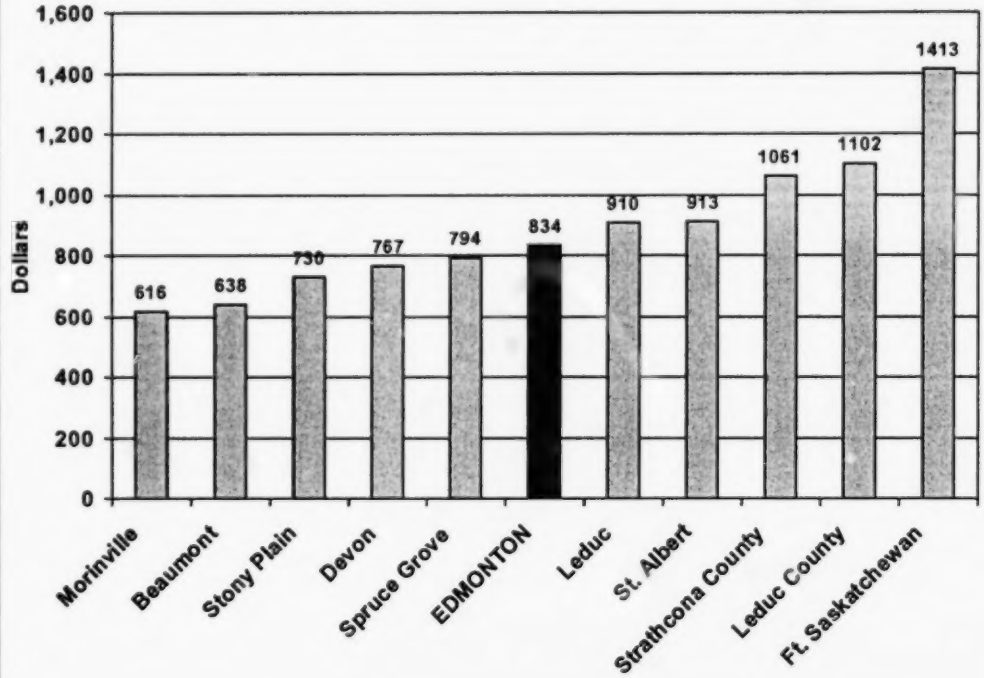
City	Average Tax (1)		Median Tax (1)	
	Tax Levy	Rank	Tax Levy	Rank
EDMONTON	**1,809**	**4**	**1,608**	**3**
St. Albert	2,401	8	2,260	6
Leduc	N/A	–	N/A	–
Ft. Saskatchewan	1,501	1	1,407	1
Devon	N/A	–	N/A	–
Stony Plain	1,670	2	1,508	2
Spruce Grove	1,830	6	1,808	4
Morinville	1,691	3	N/A	–
Beaumont	2,042	7	1,955	5
Leduc County	N/A	–	N/A	–
Strathcona County	1,820	5	N/A	–
Average	**1,846**		**1,758**	

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services Branch, November 2001

Note:

(1) Property taxes include both municipal and school taxes.
The average property tax is the average property tax levy for all single detached houses in the city.
The median property tax is the median property tax levy for all single detached houses in the city.

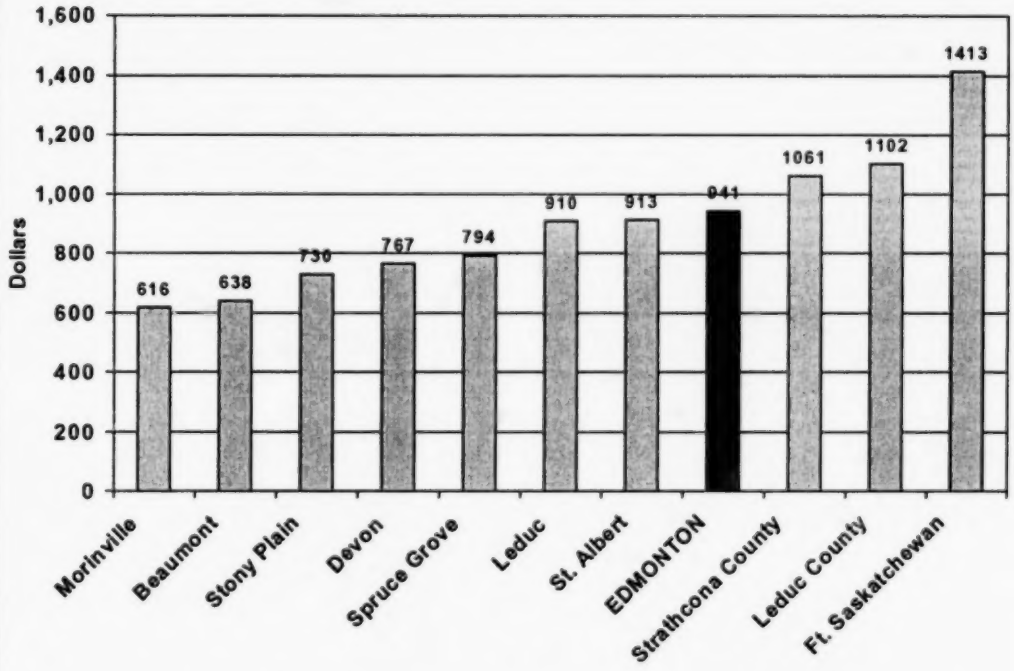
Chart 10: Total Property Tax Levy Per Person in 2001 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. November 2001

Note: Total property tax levy includes municipal and school taxes..

Chart 10A: Total Property and Business Tax Levy Per Person in 2001 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. November 2001
Note: Total property tax levy includes municipal and school taxes..

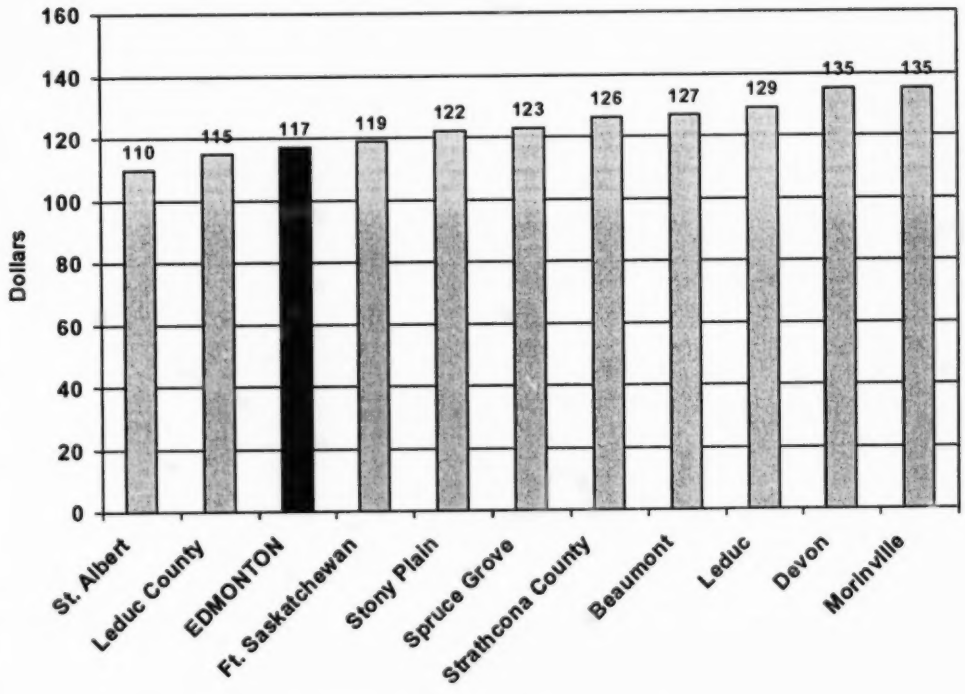
Table 10
Total Property and Business Tax Levy Per Person in 2001
(Edmonton Capital Region)

City	Population	Total Tax Levy			Total Tax Levy Per Person			
		Property	Business	Total Levy	Property	Rank	Total Levy	Rank
		(thousands of dollars)			(dollars)		(dollars)	
EDMONTON	**666,311** [1]	**555,601**	**71,315**	**626,916**	**834**	**6**	**941**	**8**
St. Albert	51,716	47,195	0	47,195	913	8	913	7
Leduc	14,750 [1]	13,422	0	13,422	910	7	910	6
Ft. Saskatchewan	13,109 [2]	18,524	0	18,524	1,413	11	1,413	11
Devon	4,808	3,686	0	3,686	767	4	767	4
Stony Plain	9,200 [1]	6,716	0	6,716	730	3	730	3
Spruce Grove	15,069	11,967	0	11,967	794	5	794	5
Morinville	6,255 [1]	3,853	0	3,853	616	1	616	1
Beaumont	6,986	4,456	0	4,456	638	2	638	2
Leduc County	12,861	14,175	0	14,175	1,102	10	1,102	10
Strathcona County	70,855	75,177	0	75,177	1,061	9	1,061	9
Average	**79,265**	**68,616**	**6,483**	**75,099**	**889**	**-**	**899**	**-**

Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branch.
November 2001.

Notes:
1. 2001 estimate.
2. 1998 estimate.

Chart 11: Total Monthly Utility Charge for a Single-Family House in 2001 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. November 2001

Notes: Figures include charges for telephone, power, water, sewer and garbage collection.

Table 11
Average Monthly Utility Charges for a Single-Family House
(Edmonton Capital Region)
(as of September 2001)
(dollars)

	Telephone [1]	Power [2]	Water [3]	Sewer [3]	Garbage	Total	Rank
EDMONTON	**23.86**	**37.83**	**25.42**	**21.63**	**8.00**	**116.74**	**3**
St. Albert	23.86	46.43	18.60	15.40	5.50	109.79	1
Leduc	30.01	46.43	24.32	17.89	10.75	129.40	9
Ft. Saskatchewan	30.01	46.43	20.00	10.95	11.22	118.61	4
Devon	30.01	46.43	25.32	26.29	6.61	134.66	10
Stony Plain	30.01	46.43	26.35	9.21	9.80	121.80	5
Spruce Grove	30.01	46.43	35.49 [4]	-	11.25	123.18	6
Morinville	29.91	46.43	30.43	19.80	8.33	134.90	11
Beaumont	27.26	46.43	26.99	17.40	9.23	127.31	8
Leduc County	30.01	46.43	20.61	17.60	-	114.65	2
Strathcona County	23.86	46.43	22.76	23.03	10.00	126.08	7
Average	**28.07**	**45.65**	**25.12**	**16.29**	**8.24**	**123.37**	**-**

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services Branch. November 2001

Sources: EPCOR, TELUS and City of Edmonton Asset Management & Public Works Department.

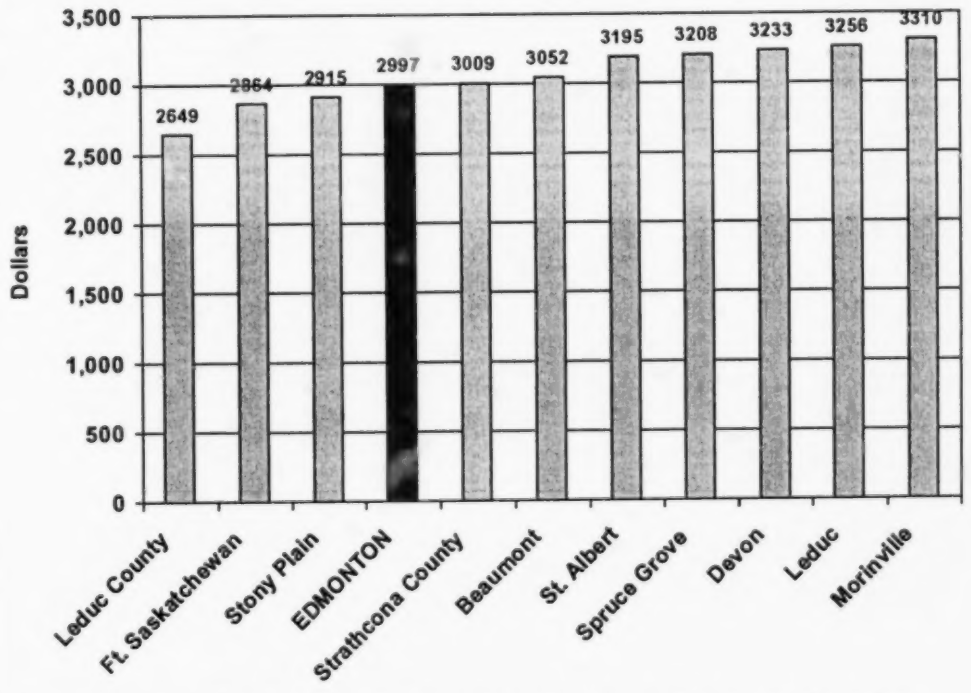
Notes: (1) For a touch-tone phone; includes an $0.11 surcharge for Message Relay Service and toll-free calling to adjacent communities.

(2) Based on 500 KWH/month power consumption; Rates shown include Balancing Pool Credit, exclude GST.

(3) Based on 20 cubic meter/month water consumption.

(4) Includes water and sewer charges.

Chart 12: Total Property Tax and Utility Charges for a Single-Family House in 2001 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. November 2001

Notes: (1) Total property tax includes municipal and school taxes. (2) The sample house is defined as a 25 - 30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

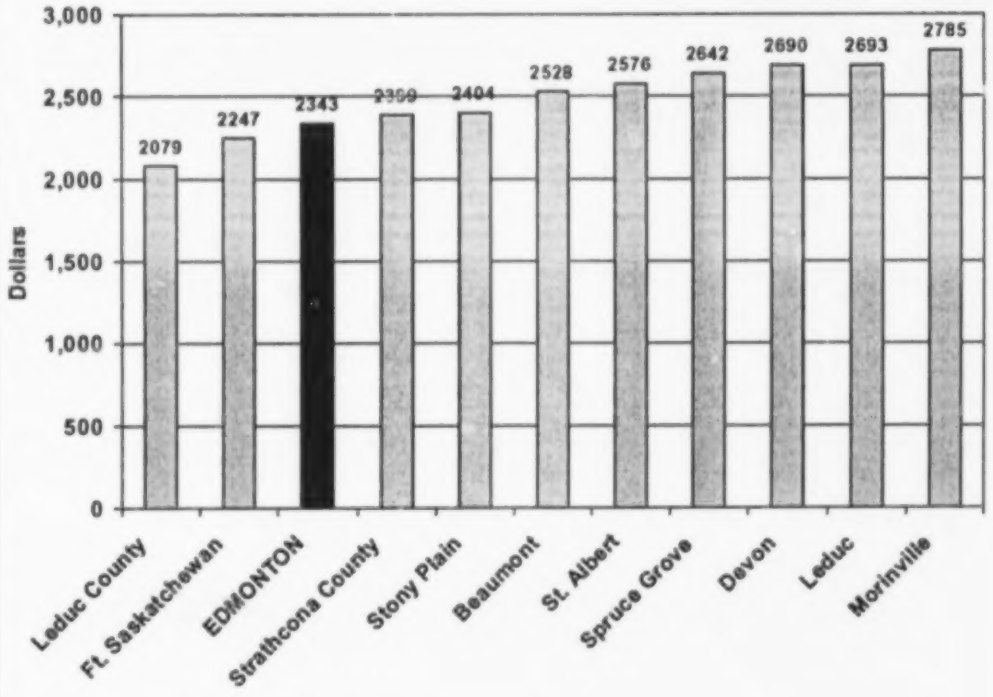
Table 12
Total Property Tax and Utility Charges for a Single-Family House in 2001 (Edmonton Capital Region) (dollars)

	Total (1) Property Tax	Utility (2) Charges	Total	Rank
EDMONTON	**1,596**	**1,401**	**2,997**	**4**
St. Albert	1,878	1,317	3,195	7
Leduc	1,703	1,553	3,256	10
Ft. Saskatchewan	1,441	1,423	2,864	2
Devon	1,617	1,616	3,233	9
Stony Plain	1,453	1,462	2,915	3
Spruce Grove	1,730	1,478	3,208	8
Morinville	1,691	1,619	3,310	11
Beaumont	1,524	1,528	3,052	6
Leduc County	1,273	1,376	2,649	1
Strathcona County	1,496	1,513	3,009	5
Average	**1,582**	**1,480**	**3,062**	**-**

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services.
November 2001

Notes: (1) Property tax shown includes municipal and school taxes.
(2) Utility charges include telephones, power, water, sewer and garbage collection.
Utility charges also include surcharges for water mains and sewer upgrading where applicable.

Chart 13: Combined Municipal Property Tax and Utility Charges for a Single-Family House in 2001 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department, November 2001

Notes: (1) Property tax figures exclude school taxes. (2) The sample house is defined as a 25 - 30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

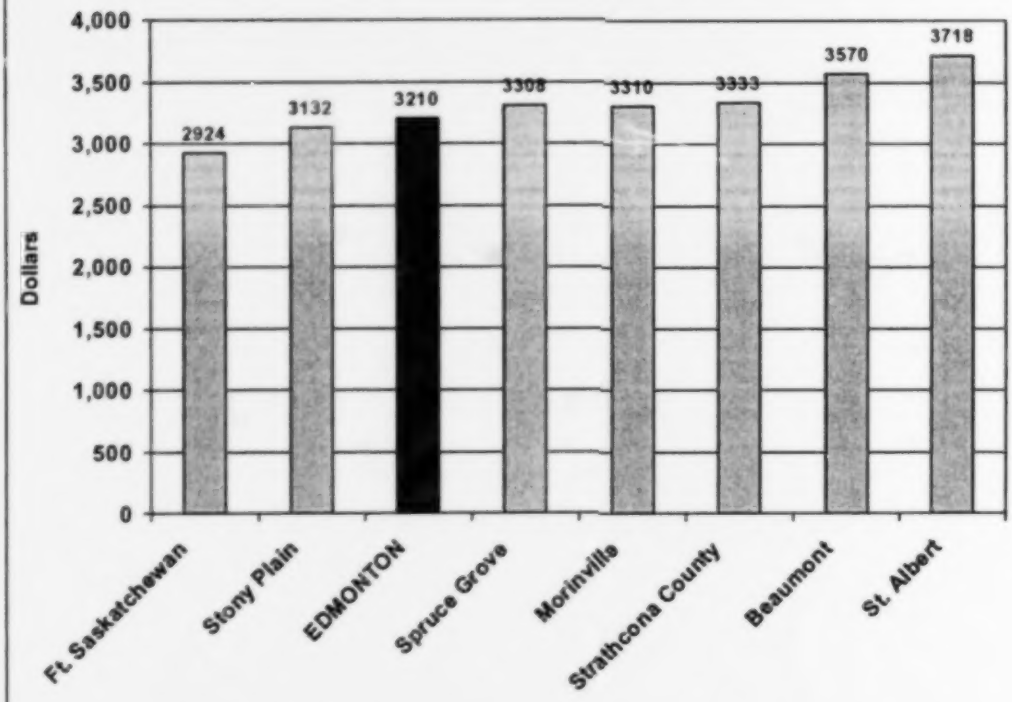
Table 13
Municipal Property Tax and Utility Charges for a Single-Family House in 2001 (Edmonton Capital Region) (dollars)

	Municipal (1) Property Tax	Utility (2) Charges	Total	Rank
EDMONTON	**942**	**1,401**	**2,343**	**3**
St. Albert	1,259	1,317	2,576	7
Leduc	1,140	1,553	2,693	10
Ft. Saskatchewan	824	1,423	2,247	2
Devon	1,074	1,616	2,690	9
Stony Plain	942	1,462	2,404	5
Spruce Grove	1,164	1,478	2,642	8
Morinville	1,166	1,619	2,785	11
Beaumont	1,000	1,528	2,528	6
Leduc County	703	1,376	2,079	1
Strathcona County	876	1,513	2,389	4
Average	**1,008**	**1,480**	**2,489**	**-**

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services.
November 2001

Notes: (1) Property tax shown excludes school taxes.
(2) Utility charges include telephones, power, water, sewer and garbage collection.
Utility charges also include surcharges for water mains and sewer upgrading where applicable

Chart 14: Combined Average Property Tax and Utility Charges for Single-Detached Houses in 2001 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. November 2001

Notes: (1) Average property tax is the average property tax levy for all single detached houses in the city.

(2) Utility charges include telephones, power, water, sewer and garbage collection. Utility charges also include surcharges for water mains and sewer upgrading where applicable.

Table 14
Average Property Tax and Utility Charges for Single-Detached Houses in 2001 (Edmonton Capital Region) (dollars)

	Average (1) Property Tax	Utility (2) Charges	Total	Rank
EDMONTON	**1,809**	**1,401**	**3,210**	3
St. Albert	2,401	1,317	3,718	8
Leduc	N/A	1,553	N/A	-
Ft. Saskatchewan	1,501	1,423	2,924	1
Devon	N/A	1,616	N/A	-
Stony Plain	1,670	1,462	3,132	2
Spruce Grove	1,830	1,478	3,308	4
Morinville	1,691	1,619	3,310	5
Beaumont	2,042	1,528	3,570	7
Leduc County	N/A	1,376	N/A	-
Strathcona County	1,820	1,513	3,333	6
Average	**1,846**	**1,480**	**3,326**	-

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Notes: (1) Average property tax is the average property tax levy for all single detached houses in the city.
(2) Utility charges include telephones, power, water, sewer and garbage collection.
Utility charges also include surcharges for water mains and sewer upgrading where applicable